

DOCKET
ASSESSMENT APPEALS COMMISSION
WEST TENNESSEE MEETING – April 24, 25 & 26, 2012
CONFERENCE ROOM-SHELBY COUNTY ASSESSOR'S OFFICE
1075 MULLINS STATION ROAD, MEMPHIS, TN 38134

| Tuesday, April 24, 2012 | | | | | | | |
|-------------------------|----------|---|--------|----------------------------|--|--|--|
| NO. | TIME | OWNER'S NAME AND ASSESSOR'S ID NO. | CO. | TAX YEAR | TAXPAYER'S REPRESENTATIVE | ASSESSOR'S REPRESENTATIVE | COMMENTS |
| 1. | 9:00 am | Godfrey B. MacDonald Dist. A01, Map 041, Parcel 152 Industrial Property AR# 53956 | Shelby | 2009 | Godfrey B. MacDonald 392 W. Cherry Lane Memphis, TN 38117 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (12/15/11) AJ affirmed \$845,200 value on this 50,000 s.f. warehouse in Arlington, and taxpayer appeals. |
| 2. | 10:00 am | First Supreme Trust Co. Dist. 078, Map 001, Parcel 00002 Industrial Property AR# 26158 | Shelby | 2001 | Paul A. Robinson, Jr. Esq. 94 South Main Memphis, TN 38103 Marion L. Williams 3250 Commercial Parkway Memphis, TN 38116 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (9-4-10) Administrative judge found no reasonable cause to excuse lack of county board appeal for 2002 or later years, and taxpayer appeals. Hearings have been delayed over disputes regarding payment of delinquent taxes for prior years. |
| 3. | 1:00 pm | William & Delphine Rose Ward L01, Block 050B, Parcel A006 Residential Property AR # 52280, 75741 & 75742 | Shelby | 2009, 2010 & 2011 | William C. Rose 10021 Harbor Pointe Way Lakeland, TN 38002 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (8/2/11) AJ affirmed \$718,800 on this home on Boxford Lane in Cordova, and taxpayer appeals contending value of \$650,000. |
| 4 | 2:00 pm | Gill Enterprises Ward 091, Block 025, Parcels 00042, 00043, 00044 Farm Property AR# 49851 | Shelby | 2008- 2009 | Patricia Head Moskal, Esq. Michael Hewgley, Esq. | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | AJ affirmed the assessor's removal of greenbelt classification for this 10.72 ac. tract. Although it adjoins a larger tract in greenbelt, the judge agreed with the assessor the parcels' ownership did not match. Taxpayer appeals. |

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| Wednesday, April 25, 2012 | | | | | | | |
|---------------------------|----------|--|--------|-------------|--|--|---|
| NO. | TIME | OWNER’S NAME AND ASSESSOR’S ID NO. | CO. | TAX YEAR | TAXPAYER’S REPRESENTATIVE | ASSESSOR’S REPRESENTATIVE | COMMENTS |
| 1. | 9:00 am | Hardins Sysco Food Serv. Inc. Personal Property Account P-046416 AR# 48686 AT TAXPAYER’S REQUEST, THIS MATTER HAS BEEN CONTINUED (4/2/12) | Shelby | 2006 | Mr. Fred Ridolphi, Jr., Esq. Farris, Bobango, Branan, PLC One Commerce Square, Ste. 2000 40 South Main Street Memphis, TN 38103 Mr. Taylor Caruthers 2075 Madison Avenue, Suite 4 Memphis, TN 38104 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (2-26-09) Taxpayer was back assessed \$504,810 following an audit, and taxpayer appeals contending the deadline for back assessment had expired. |
| 2. | 10:00 am | Interstate Blood Bank Inc. Tangible Personal Property Account P- 039545 AR# 39913 AT TAXPAYER’S REQUEST, THIS MATTER HAS BEEN CONTINUED (4/2/12) | Shelby | 2004 | Mr. Fred Ridolphi, Jr., Esq. Farris, Bobango, Branan, PLC One Commerce Square, Ste. 2000 40 South Main Street Memphis, TN 38103 Mr. Taylor Caruthers 2075 Madison Avenue, Suite 4 Memphis, TN 38104 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 John Zelinka, Esq. Shelby Co. Assessor’s Office 1075 Mullins Station Road Memphis, TN 38134 | (5-19-09) Subject tangible personal property was part of a closed blood lab as of 1/1/04 acquired by IBB on 1/23/04. Administrative judge held, the property was assessable, though in operation as of 1/1/04. Taxpayer appeals. |

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| Wednesday, April 25, 2012 Continued | | | | | | | |
|-------------------------------------|---------|---|--------|-------------|---|---|---|
| NO. | TIME | OWNER’S NAME AND ASSESSOR’S ID NO. | CO. | TAX YEAR | TAXPAYER’S REPRESENTATIVE | ASSESSOR’S REPRESENTATIVE | COMMENTS |
| 3 | 1:00 pm | Census Tract 61 Neighborhood Council Ward 26, Block 064, Parcel 00011 Ward 26, Block 064, Parcel 00023 Claim of Exemption ER# 63323 & 64071 | Shelby | | Gennie Suggs-Smith Census Tract 61 Neighborhood Council PO Box 1062 Memphis, TN 38101 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 3813 Mr. Robert Trouy Shelby Co. Assessor’s Office 1075 Mullins Station Road Memphis, TN 38134 | These are homes and lots on two parcels in South Memphis. The administrative judge upheld denial of exemption because at the time of application (11/9/08) the properties had already been sold for unpaid taxes from prior years. The applicant, appeals and contends it actually applied in 2004 but never heard from the SBOE. One of the parcels was being rehabbed as affordable housing and the other used as offices for the Neighborhood Council (owner). |
| 4 | 2:00 pm | Moore Communities, LLC Ward 69, Block 67, Parcel 00017M Residential Property Appeal No. 50735 Pecan Circle Community Ward 90, Block 30, Parcels 00027M & 00031M Residential Property Appeal No. 50748 & 50750 | Shelby | 2008 | Joseph D. Barton, Esq. 6565 Highway 51 North Millington, TN 38053 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (9-8-09) These are three mobile homes originally valued at a total of \$39,400. The owner contended they were worth no more than \$22,000. The administrative judge accepted the assessor’s recommendation of \$30,700, and the taxpayer appeals. |

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| Thursday, April 26, 2012 | | | | | | | |
|--------------------------|----------|---|--------|-------------------|---|--|---|
| NO. | TIME | OWNER'S NAME AND ASSESSOR'S ID NO. | CO. | TAX YEAR | TAXPAYER'S REPRESENTATIVE | ASSESSOR'S REPRESENTATIVE | COMMENTS |
| 1. | 9:00 am | Gleneesha M. Johnson Ward 59, Block 15, Parcel 39 Residential Property AR# 55001 | Shelby | 2009 | Ms. Gleneesha M. Johnson c/o Ms. Margie E. Robertson P.O. Box 140356 Memphis, TN 38114 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | AJ affirmed \$153,700 value on this home at 1304 Rutland Rd. in Memphis, and taxpayer appeals contending value of \$50,000. (12/8/10) |
| 2. | 10:00 am | Douglas C. & Jenna D. Bailey Dist. 081, Map 062, Parcel 004 Residential Property AR# 56686 & 75407 | Shelby | 2009 & 2010 | Douglas C. Bailey 1055 East Brooks Road Memphis, TN 38116 | Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134 | (1/10/11) Administrative judge affirmed value of \$191,700 for this home and lot on Hacton Cove in Memphis. Taxpayer appeals, contending value of \$140,000- \$150,000. |
| END OF DOCKET | | | | | | | |